

KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

1200 19TH STREET, N.W.

SUITE 500

WASHINGTON, D.C. 20036

(202) 955-9600

FACSIMILE

(202) 955-9792

www.kelleydrye.com

NEW YORK, NY
TYSONS CORNER, VA
CHICAGO, IL
STAMFORD, CT
PARSIPPANY, NJ

BRUSSELS, BELGIUM

AFFILIATE OFFICES
BANGKOK, THAILAND
JAKARTA, INDONESIA
MUMBAI, INDIA

DIRECT LINE: (202) 955-9766

EMAIL: eemott@kelleydrye.com

February 6, 2004

VIA UPS

Mary L. Cottrell, Secretary
Massachusetts Department of
Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

**Re: D.T.E. 03-60: Rebuttal Testimony of Broadview Networks, Inc., Choice
One Communications of Massachusetts Inc., Covad Communications
Company, and XO Massachusetts, Inc.**

Dear Secretary Cottrell:

Enclosed for filing with the Massachusetts Department of Telecommunications and Energy, please find an original and nine copies of the Rebuttal Testimony of Broadview Networks, Inc., Choice One Communications Corporation of Massachusetts Inc., Covad Communications Company and XO Massachusetts, Inc. in the above docket. We have also included an original and nine copies of the proprietary version of this filing in the enclosed sealed envelope. The proprietary version of this filing is labeled "Proprietary" and should be afforded the necessary protections under the terms of the protective order. Please date stamp the enclosed duplicate and return it in the provided envelope.

Should you have any questions, please do not hesitate to contact me.

Respectfully submitted,

/s/

Erin W. Emmott

Enclosures

cc: Service List (via electronic and first class mail)